IGT-ACRES
Acres/IVS Ticketing System
Versions 2.36/1.3.1 and 2.36/1.6.2
Suggested Trial Procedures

Meter Readings

Each drop day accounting or auditing personnel shall:

1. For a static sample of 50 machines (representative of different slot platforms) on-line with the Acres/IVS system, manually read and record the "vouchers in" meter and the "vouchers out" meter.

2. Perform the following reconciliations by machine:

    a. Compare the change in the "vouchers in" meter, by machine, to the Meter Verification Report.

    b. Compare the change in the "vouchers in" meter, by machine, to the Ticket Redemption Report (Paid by VGM).

    c. Compare the change in the "vouchers in" meter to the Soft Count Report.

    d. Compare the change in the "vouchers out" meter, by machine, to the Meter Verification Report.

    e. Compare the change in the "vouchers out" meter, by machine, to the Ticket Issuance Report.

    A spreadsheet should be created for these comparisons. In addition, the overall variance percentage should be calculated separately for each reconciliation noted above.

    NOTE: The meter readings should be performed at a time that will minimize any timing difference between the manual reading and the system-generated reports. Any unusual variances should be investigated and resolved.

Acres/IVS Tickets and Reports

Each day accounting or auditing personnel shall:

1. For each session, foot the validated cashout tickets and trace to the Cashier Session Report and the Session Reconciliation Report.

2. Compare 25 cashout tickets to the appropriate validation receipt. Documented follow-up is to be performed if any differences are noted.

3. Trace 25 validated cashout tickets to the <u>Ticket Redemption Report</u> to verify that the status and detail ticket information is correct.

4. Examine all cashout tickets for completeness and regulation compliance.

5. Review all cashout tickets on the <u>Ticket Issuance Report</u> for continuous sequencing by machine. Documented follow-up is to be performed if any sequence errors are found.

6. Review all voids for propriety and regulation compliance. Ensure that all void tickets appear on the <u>Void Ticket Report</u>.

7. Review the <u>Audit Report</u> on a daily basis for propriety of transactions or unusual occurrences.

8. Review any adjustments on the <u>Session Reconciliation Report</u> for propriety. This must be performed by an individual independent of the transaction.

9. Review the <u>Ticket Liability Report</u> for the proper handling of unredeemed tickets.

10. When tickets begin expiring, examine the <u>Expired Ticket Report</u> to ensure that the date of the ticket falls within the configured time limitations. The maximum allowable limitation is sixty days.

11. On a sample basis foot the system generated reports to verify the clerical accuracy of the reports.

<u>Ticket In/Ticket Out Banknote Processing System</u>

1. Soft count room key employees should provide close supervision of all count personnel.

2. Accounting personnel shall, for each drop day:

    a. Compare the total number of tickets counted by machine, and in total on the ticket counter report to the total number of tickets by machine, and in total on the Acres/IVS <u>Soft Count Report</u>.

    b. Compare the total number of tickets counted on the ticket counter report to the total on the Acres/IVS <u>Soft Count Report.</u>

Any variances should be investigated and resolved.

3. Review the Acres/IVS <u>Soft Count Batch Exception Report</u> and the Acres/IVS <u>Soft Count Exception Report</u> on a daily basis for propriety of the transactions and any other unusual occurrences.

<u>Acres Wizard Reports</u>

1. Ensure that the total dollar value of the ticket drop from the <u>Soft Count Report</u> is included in the <u>Machine Drop Detail</u>, <u>Gaming Report by Denomination (Floor Par) Detail</u> and the <u>Actual Slot Win Detail</u> report.

2. Trace the total dollar value of tickets issued from the <u>Ticket Issuance Report</u> to the <u>Gaming Report by Denomination (Floor Par) Detail</u> and the <u>Actual Slot Win Detail</u> report.

3. On a sample basis foot the system generated reports to verify the clerical accurracy of the reports.

4. On a sample basis verify the clerial accurracy of the actual hold percentage and the floor par percentage computation for the period-to-date, month-to-date, year-to-date, and life-to-date period by individual machine.